



*State of Louisiana*  
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

KATHLEEN BABINEAUX BLANCO  
GOVERNOR

JERRY LUKE LEBLANC  
COMMISSIONER OF ADMINISTRATION

**THIS MEMO HAS BEEN REPLACED BY OSUP MEMO #2008-32, DATED MARCH 14, 2008.**

December 21, 2006

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2007-24

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Tax Withholding Procedures for Non-Resident Alien Employees

This memorandum supersedes OSUP Memo #2006-52 which instructed agencies of the procedures on additional withholdings in ISIS HR for non-resident alien employees in 2006. Effective January 5, 2007 payday, an additional amount of \$102 will automatically be added to wages before taxes are calculated each pay period for those employees with a residence status of **"Non-Resident Alien" on IT0094 in ISIS HR**. This additional amount does not represent wages, is not paid to the employee, will not be reported on the employee's W-2 as wages, and will not appear on the employee's remuneration statement.

All non-resident alien employees are required to complete a new Form W-4. Per Internal Revenue Service [Notice 2005-76](#), these employees are required to:

- Not claim exemption from withholding;
- Request withholding as if they are single, regardless of the actual marital status;
- Claim only one allowance (If the non-resident alien employee is a resident of Canada, Mexico, or South Korea, the employee may claim more than one allowance.); and
- Write "Non-resident Alien" or "NRA" above the dotted line on line 6 of the Form W-4.

Agencies must update the federal withholding record (IT0210) in ISIS HR for non-resident alien employees. Copy the current federal withholding record, change the start date to 12/18/06, and remove the current additional withholding amount of \$15.30. The updated federal withholding information must be entered in ISIS HR for all non-resident alien employees, even if no Form W-4 is received from the employee.

**NOTE: It is OSUP policy that IT0094 must be completed and monitored for all employees.**

Any questions regarding tax withholding procedures for non-resident aliens should be directed to a member of the OSUP Benefits and Financial Administration Unit at [\\_DOA-OSUP-BFA@la.gov](mailto:_DOA-OSUP-BFA@la.gov) or (225):

Orneatha Wright 342-5357  
Laurie Lee 342-5377  
Angel Vernon 342-5344

Penny Jones 342-5354  
Angela Woods 342-5345